



GENERAL ASSEMBLY
2024 ASSEMBLY
TITHING AND THE NEW TESTAMENT

31/March/2024



Circular nº 186/2024

Dear Brethren,

The Peace of God.

This letter is to clarify for our brethren the understanding of the Christian Congregation regarding tithing. For this, we need to go back to its original purpose in the context of the law of Moses.

Tithing means to give 10 percent. Strictly speaking, this practice predates the Mosaic Law (the divine law given to Israel through Moses) by at least 430 years. The earliest incident is recorded in the book of Genesis when Abraham gave tithes of the spoils of war to the eternal priest Melchizedek (Genesis 14:20). In the Old Testament, tithes were given together with burnt offerings, vows, heave offerings and sacrifices (Deuteronomy 12:11).

In the Old Testament, tithes were used primarily to support the Levites (Numbers 18:21), but they were also used to help foreigners, orphans and widows (Deut. 14:28-29). They were imposed on all the possessions of the Israelites, including agricultural produce and livestock. The Levites had no inheritance, were not permitted to own land or livestock, and did not plant or harvest, so they were completely dependent on the offerings of the other tribes for their sustenance. (Numbers 18:21, 24). The Mosaic law of tithing was instituted to support the Levites.

References to tithing in the New Testament (Luke 11:42 and Matthew 23:23) need to be understood in context. In these verses the Lord Jesus confirms the obligation to tithe. However, at the time the law of Moses was still in effect and the Lord was under the law, and he followed the law. The act of salvation through the Lord's death and resurrection had not yet been accomplished, since His mission on the cross was yet to come (John 16:7). The blessings and benefits of the New Testament, founded on grace, emerged only after the Lord ascended to heaven. Until then, it was necessary to tithe to fully comply with the Mosaic law, which was still in effect. However, the end of the law's validity was already marked by the prophecy of the Lord's coming sacrifice, as we can see:

"The law and the prophets were until John: since that time the kingdom of God is preached, and every man presseth into it." (Luke 16:16)

The ministry of the Christian Congregation understands that it should not be paid for ministerial activities of any kind, agreeing with the instructions given by the Apostle Paul in the New Testament:

"And when I was present with you, and wanted, I was chargeable to no man: for that which was lacking to me the brethren which came from Macedonia supplied: and in all things I have kept myself from being burdensome unto you, and so will I keep myself." (2 Corinthians 11:9)

"For what is it wherein ye were inferior to other churches, except it be that I myself was not burdensome to you? forgive me this wrong. Behold, the third time I am ready to come to you; and I will not be burdensome to you: for I seek not yours, but you: for the children ought not to lay up for the parents, but the parents for the children." (2 Corinthians 12:13-14)



“But be it so, I did not burden you: nevertheless, being crafty, I caught you with guile.” (2 Corinthians 12:16)

“Nor of men sought we glory, neither of you, nor yet of others, when we might have been burdensome, as the apostles of Christ.” (1 Thessalonians 2:6)

While tithing has a biblical basis in the Law of Moses in the Old Testament, it is not established or required in doctrine of Lord Jesus in the New Testament; it is simply a matter of choice.

In the Christian Congregation voluntary offerings are made for various purposes including, building maintenance, construction, missionary trips and to help the needy among the brethren. Our collections are not used to pay salaries to the ministry.

The tithing laws described in the Old Testament are not questioned here because, while legitimate in their original context, they no longer apply in the time of the fulness of the knowledge of the Son of God. They belong exclusively to the Old Testament law.

The important point is this: tithing is not mentioned as doctrine anywhere in the New Testament, and was not required by the apostles. It is only mentioned in the Gospels, before Christ had established the era of Grace, which only came about after the Lord’s death and triumphant resurrection. Consider this: if tithing were a commandment to be observed by the church, it would surely have been taught by the apostles. The truth is, that tithing was never once mentioned or imposed by the apostles, in any of their epistles. Paul, the apostle to the Gentiles, wrote that he never failed to declare “all the counsel of God”. Since he never mentioned tithing, it means it is not part of the “counsel of God” for the church. Paul never instructed the Christians to give 10% into the church treasury. In the New Testament, no percentage is established as a rule for the believer to contribute.

Although the Apostle Paul occasionally received financial assistance from some churches, a careful examination of his letters shows that these occasions were rare, (whatever he received was the fruit of voluntary offerings and not tithes). A notable exception during his whole apostleship was when he ministered to the church of Corinth, and then he only used the offering to supply his needs for a certain period of time. In his second letter to the Corinthians, he wrote:

“I robbed other churches, taking wages of them, to do you service.” (2 Corinthians 11:8)

It was unusual for Paul to receive financial help: In fact, he wrote that at the beginning of his apostolic missions, the only church that helped him financially was the church of Phillipi:

“Now ye Philippians know also, that in the beginning of the gospel, when I departed from Macedonia, no church communicated with me as concerning giving and receiving, but ye only.” (Philippians 4:15)

The apostle reported having received some support from other churches so as not to be a burden to the Corinthians, but clearly these offerings were not a permanent means of support (1 Thessalonians 2:9). In Acts we see that he worked as a tentmaker:



“And because he was of the same craft, he abode with them, and wrought: for by their occupation they were tentmakers.” (Acts 18:3)

“Even so hath the Lord ordained that they which preach the gospel should live of the gospel. But I have used none of these things: neither have I written these things, that it should be so done unto me: for it were better for me to die, than that any man should make my glorying void.” (1 Corinthians 9:14-15)

Other disciples followed the same practice of not receiving tithes, as Paul wrote to the Corinthians:

“I desired Titus, and with him I sent a brother. Did Titus make a gain of you? walked we not in the same spirit? walked we not in the same steps?” (2 Corinthians 12:18)

The apostle Paul understood that according to Mosaic law, he had the right to request material support from the Corinthians or any other church (1 Timothy 5:18 and again 1 Corinthians 9:9).

“For it is written in the law of Moses, Thou shalt not muzzle the mouth of the ox that treadeth out the corn. Doth God take care for oxen? Or saith he it altogether for our sakes? For our sakes, no doubt, this is written: that he that ploweth should plow in hope; and that he that thresheth in hope should be partaker of his hope.” (1 Corinthians 9:9-10)

“What is my reward then? Verily that, when I preach the gospel, I may make the gospel of Christ without charge, that I abuse not my power in the gospel.” (1 Corinthians 9:18)

These texts are clear. Paul points out the right of the evangelist to be helped financially, and recognizes its origin in Mosaic law, but at the same time, he does not reintroduce tithing as a doctrinal obligation. If tithing were a doctrinal obligation, Paul would have erred in not practicing it, and in suggesting that others imitate his conduct.

In Corinth and other regions where Paul traveled, he always followed the same rule: he worked so as not to be a burden to anyone. Let us consider how he supported himself:

“For ye remember, brethren, our labour and travail: for labouring night and day, because we would not be chargeable unto any of you, we preached unto you the gospel of God.” (1 Thessalonians 2:9)

Again, in his second letter to the Thessalonians, Paul remembers his way of living and conduct, stating his independence of church support:

“For yourselves know how ye ought to follow us: for we behaved not ourselves disorderly among you; Neither did we eat any man's bread for nought; but wrought with labour and travail night and day, that we might not be chargeable to any of you: Not because we have not power, but to make ourselves an ensample unto you to follow us.” (2



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Thessalonians 3:7-9)

In Paul's letter to the Hebrews, we see clearly the end of the Mosaic law and the establishment of a new, more sublime priesthood after the order of Melchisedec. Pay attention to the explanation he gives:

"For the priesthood being changed, there is made of necessity a change also of the law." (Hebrews 7:12)

This marks the period of time that the commandment of tithing was in force - namely, during the Levitical priesthood. Later, in the same chapter we see:

"For there is verily a disannulling of the commandment going before for the weakness and unprofitableness thereof. For the law made nothing perfect, but the bringing in of a better hope did; by the which we draw nigh unto God." (Hebrews 7:18-19)

When He was on the earth, the Lord Jesus was not supported by tithes. He couldn't have been since he was from the tribe of Judah, not Levi. By law, only Levites were permitted to receive tithes, and the Lord Jesus fulfilled the entire law.

The following passage refers to food and clothing needed to sustain the minister who was traveling to preach the gospel. It does not refer, at all, to the priestly tithing.

"And into whatsoever house ye enter, first say, Peace be to this house." (Luke 10:5) "Nor scrip for your journey, neither two coats, neither shoes, nor yet staves: for the workman is worthy of his meat." (Matthew 10:10)

Another passage worth noting is in Paul's letter to the Galatians:

"Let him that is taught in the word communicate unto him that teacheth in all good things." (Galatians 6:6)

Here, the example was that the brethren shared their material possessions with those who ministered the Word, but again, there is no mention of giving 10 percent. In fact, sharing goods was a common practice in the early church, as we see in the book of Acts:

"And all that believed were together, and had all things common" (Acts 2:44)

In fact, this sharing of goods was not only for the ministry, but for the benefit of the whole church. Notice how Paul exhorted the ministry to follow his example and work to support themselves:

"I have coveted no man's silver, or gold, or apparel. Yea, ye yourselves know, that these hands have ministered unto my necessities, and to them that were with me. I have shewed you all things, how that so labouring ye ought to support the weak, and to remember the words of the Lord Jesus, how he said, It is more blessed to give than to receive." (Acts 20:33-35)



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“Heal the sick, cleanse the lepers, raise the dead, cast out devils: freely ye have received, freely give.” (Matthew 10:8)

It is worth noting that if tithing had been practiced by the early churches, Paul would not have complained about the lack of voluntary offerings, as he did in his letter to the Corinthians (1 Corinthians 16:17).

If the early church had practiced tithing, there would have been two parallel forms of tithing at that time: one for the Levites and one for the Christian ministry. But, unlike the Levitical priests, there was no prohibition on inheritance or possessions for the Christian ministry that would justify Christian tithing. If tithing is required based on the Old Testament law, it would, in fact, conflict with the grace of the Lord Jesus Christ. As Paul explained to the Galatians, those who insist on obedience to the Mosaic law are outside of the grace of Christ:

“Christ is become of no effect unto you, whosoever of you are justified by the law; ye are fallen from grace.” (Galatians 5:4)

Based on the scriptures cited above, the Christian Congregation does not practice tithing. We freely dedicate our time and service to the Lord Jesus, as a form of voluntary consecration.

Your Brothers in Christ,

Council of Senior Elders